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ADMINISTRATIVE AND BUDGETARY MATTERS

Fund of the United Nations International Drug Control Programme

Proposed revised budget for the biennium 1996-1997 and proposed outline for the biennium 1998-1999

Report of the Advisory Committee on Administrative and Budgetary Questions**

I. INTRODUCTION

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Executive Director of the United Nations International Drug Control Programme (UNDCP) on the proposed revised budget for the biennium 1996-1997 and proposed outline for the biennium 1998-1999 of the Fund of UNDCP (E/CN.7/1997/9). The Committee also had before it the report prepared by UNDCP in response to a request made by the Commission on Narcotic Drugs contained in resolution 15 (XXXVIII) and related matters (E/CN.7/1997/8) and a compendium of ongoing projects of the Fund of UNDCP during the biennium 1996-1997 (E/CN.7/1997/CRP.1). During its considerations of the documents, the Committee met with representatives of the Executive Director of the Programme, who provided additional information.

2. The Advisory Committee welcomes the improvements made in the documentation submitted to the Committee and commends the Executive Director for the attention given to the recommendations given by the Committee, as indicated in paragraphs 15-20 of document E/CN.7/1997/9 and 22-24, 35-37 and 56-57 of

*E/CN.7/1997/1.
**This document has not been edited.

document E/CN.7/1997/8. The Committee also notes paragraphs 21-24 indicating UNDCP's follow-up with regard to observations of the Board of Auditors on UNDCP's budget for 1996-1997 and financial statement for 1994-1995.

3. The General Assembly, in its resolution 45/179 of 21 December 1990, established UNDCP as the body responsible for concerted international action in the field of drug abuse control. UNDCP activities are financed from the regular budget of the United Nations and by voluntary contributions for the Fund of UNDCP. For the biennium 1994-1995, less than ten per cent of UNDCP's resources came from the regular budget of the United Nations and about 90.3 per cent from voluntary contributions for the Fund of UNDCP (E/CN.7/1997/8, para. 8). The Fund was established by the General Assembly in its resolution 46/185 C, part XVI, of 20 December 1991, as from 1 January 1992, under the direct responsibility of the Executive Director of UNDCP, for financing operational activities mainly in developing countries.

4. The regular budget resources of UNDCP are allocated mainly for servicing the intergovernmental bodies and the International Narcotics Control Board (INCB). The Committee was informed that these are being curtailed to comply with measures related to the budgetary and financial constraints faced by the United Nations. INCB will not carry out for the time being activities related to the control of psychotropic substances agreed under the 1971 Convention on Psychotropic Substances and the 1988 United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances. The Board had indicated that it "will not be in position to administer the system of assessments for psychotropic substances and support Governments in this area until the necessary staff resources are made available to its secretariat." While additional resources to provide technical support to the Board in the field of precursor control were authorized by a decision of the General Assembly in its resolution 50/214 III, section 14, the implementation of that decision has been deferred to July 1997.

5. As regards voluntary contributions for the Fund of UNDCP, in its resolution 46/185 C, part XVI, paragraph 2, the General Assembly authorized the Commission on Narcotic Drugs "to approve, on the basis of the proposals of the Executive Director of the Programme, both the budget of the programme of the Fund and the administrative and programme support costs budget, other than the expenditures borne by the regular budget of the United Nations." By the same resolution, the General Assembly authorized the Executive Director to maintain the accounts of the Fund of UNDCP, to submit said accounts and related financial statement to the Board of Auditors and financial reports to the Commission on Narcotic Drugs and to the General Assembly. The Committee was informed that the Secretary-General has delegated personnel authority to the Executive Director of UNDCP for the recruitment and promotion of UNDCP's staff.

Income and expenditure projections

6. As indicated in paragraph 5 of document E/CN.7/1997/9, the financial situation of UNDCP is characterized by stagnation of income. UNDCP's audited financial statements for the biennium 1994-1995 show that total income dropped from $145,182,134 in 1992-1993 to $131,406,972 in 1994-1995 or 9.5 per cent. Total income in 1994-1995 included $119,619,570 of voluntary contributions, $9,295,111 of interest income and $2,492,291 of public donations and other income (A/51/5/Add.9, Statement II). This comprised $38,026,165 of general-purpose contributions and $93,380,807 of special-purpose contributions. General-purpose and special-purpose funds are not invested separately. The Committee was informed that voluntary contributions for 1994-1995 included cost-sharing contributions amounting to $2,438,000 received from the governments of Bolivia, Brazil and Colombia. These cost-sharing contributions are provided by the countries for their own nationally-executed projects.

7. Total interest income earned in 1994-1995 of $9,295,111 is apportioned between general-purpose interest income ($5,948,871) and special-purpose interest income ($3,346,240), in accordance with the ratio of their respective average fund balance (A/51/5/Add.9, Statement II and Note 7). Upon request, the Committee was

informed that interest from special-purpose contributions is either refunded to the donor, earmarked for new project activities or credited to the general-purpose fund as agreed with the donor country.

8. As indicated in tables 9 and 11 of document E/CN.7/1997/9, for 1996-1997 total income is projected at $126,453,700 ($35,668,200 of general-purpose contributions and $90,785,500 of special-purpose contributions). These projections include voluntary contributions of $117,169,300, interest income of $7,106,000 and public donations and other income of $2,178,400. Total income projections for 1998-1999 amount to $129,130,000 ($37,638,000 for general-purpose contributions and $91,492,000 for special-purpose contributions). These include voluntary contributions of $122,200,000, interest income of $4,680,000 and public donations and other income of $2,250,000.

9. The Advisory Committee notes that the income projections for 1996-1997 and for 1998-1999 include large cost-sharing estimates ($13,905,000 for 1996-1997 and $15,000,000 for 1998-1999) as compared to the cost-sharing contributions received for 1994-1995 of $2,438,000 (E/CN.7/1997/9, paras. 67 and 115). Upon request, the Committee was provided with a breakdown of the income components, comprising contributions, interest income, public donations and other income and cost-sharing contributions for 1996-1997 and 1998-1999 (annex I to this report).

10. Upon request, the Advisory Committee was informed that cost-sharing contributions of $13,905,000 for 1996-1997 are expected from Bolivia, Brazil and Colombia. For 1998-1999 a contribution of $15,000,000 is expected from Brazil. Cost-sharing contributions are provided by the governments for implementation of their own projects under the national execution modality. Under the current UNDCP programme support arrangements, no support charges are levied on national execution. With regard to the major projects in Brazil, which are currently in the planning stage, UNDCP intends to secure the interest income for defraying support costs.

11. The Committee welcomes these cost-sharing arrangements as another important source of income for the operations of UNDCP; however, the Committee believes that care should be taken to ensure that these new sources of income fully cover the management and administrative costs of the projects by UNDCP and that the organization is reimbursed an appropriate programme support cost. As cost-sharing arrangements are likely to increase in the future, the Committee recommends that the Executive Director formulate a policy for consistent treatment of interest income from cost-sharing and special-purpose funds and report in the context of his budget submission for 1998-1999.

12. Total expenditure in 1994-1995 of $138,354,500 resulted in an income shortfall of $6,947,528. Total expenditures included $15,230,713 for headquarters, $15,378,750 for field operations and $107,745,037 for project activities. Headquarters expenditures included $5,685,806 for programme support costs against a budget of $3,791,400 or an overexpenditure of $1,894,406. Total fund balances declined from $73,284,162 to $63,337,911 at 31 December 1995 (A/51/5/Add.9, Statements I, II and III).

13. Total expenditures for 1996-1997 are projected at $141,235,100, comprising $137,030,600 for operational activities of the Fund and $4,204,500 for support costs (E/CN.7/1997/9, table 2). For 1998-1999, total expenditures are projected at $162,298,000, comprising $157,398,000 for operations of the Fund and $4,900,000 for support costs. UNDCP's fund balance will sharply decline to $22,682,900 by the end of 1999 (E/CN.7/1997/9, table 11). The Committee recommends that the policy of rapid reduction in UNDCP's fund balance be accompanied by continued vigorous fund-raising efforts.

14. The Advisory Committee notes again the continued drop in income of the Fund of UNDCP and its continued dependence on earmarked contributions from a relatively small number of donor countries for special-purpose activities. The Committee agrees with the Executive Director's view that the continued decline in contributions, particularly in general-purpose contributions will affect UNDCP's programme flexibility, as it

will become increasingly difficult to provide for mandated activities not covered by special-purpose funding. Moreover, as general-purpose pledges are currently paid by only few donor countries, cash-flow problems may arise should a major contributor reduce or delay its payments (A/51/5/Add.9, para. 6).

15. The Advisory Committee notes from paragraphs 59-63 of document E/CN.7/1997/9 that fund-raising efforts have been made to mobilize additional resources and, in particular, to generate increases in general-purpose contributions. The Committee welcomes the measures taken to improve the income situation of the Fund. Targeted fund-raising efforts, such as those described in the Executive Director's concept paper, entitled "The Financing System and Principles of Ownership of UNDCP", are good initiatives to generate additional general-purpose resources. The Committee was informed that a number of positive responses were received in 1996 from eight countries, totalling $1.8 million. Moreover, UNDCP has concluded an agreement with a Luxembourg institution whereby a portion of funds derived from assets confiscated from drug traffickers are contributed to UNDCP. This agreement covers an amount of $200,000. The Committee encourages the Executive Director to pursue these efforts and obtain, from other Member States for UNDCP, a portion of the value of confiscated drug-related proceeds, as agreed in the 1988 United Nations Convention (E/CN.7/1997/9, paras. 62 and 63).

16. The Advisory Committee notes from paragraph 73 of document E/CN.7/1997/9 that an operational reserve would be established at the level of $12 million in line with the policy outlined in paragraphs 56 and 57 of document E/CN.7/1997/8. The operational reserve would be funded from general-purpose resources ($11.4 million) and from programme support funds ($0.4). The proposed arrangements are reflected in the draft financial rules of the Fund of UNDCP (Rule 9.2). Upon request, the Committee was informed that rather than linking the level of the reserve to a percentage of total budget or income, UNDCP's reserve requirements were calculated on the basis of the financial implications of eventualities which the reserve is expected to cover. It was estimated that approximately $9.3 million would be required to cover liquidation costs of UNDCP, taking into account the contractual commitments of UNDCP for each of the staff members supported by the Fund of UNDCP and programme support resources. The remaining balance of $2.7 million was estimated on the basis of UNDCP's uneven cash flow pattern, shortfalls and contingencies for unplanned costs. A detailed breakdown of the calculations was provided to the Committee. The Committee welcomes these arrangements and recommends that the Executive Director report on the adequacy and use of the reserve in the context of future budget submissions.

17. With regard to project activities, the Committee was informed that a reserve is maintained for each project in accordance with United Nations administrative instructions (ST/AI/285) for technical cooperation trust funds, which stipulates in Part IV, B, that "a cash reserve at the level of 15 per cent of the annual estimated expenditures" is to be maintained during the implementation of the trust fund activities to cover eventual shortfalls and will be utilized to meet the final expenditure of the trust fund, including liquidating liabilities.

II. REVISED BUDGET FOR THE BIENNIUM 1996-1997 AND OUTLINE FOR THE BIENNIUM 1998-1999

18. As indicated in paragraph 3, 25 and 29 of document E/CN.7/1997/9, the revised budget for 1996-1997, amounting to $141,235,100, reflects a decrease of $11,213,400 as compared to the initial budget of $152,448.500. The headquarters budget of $17,196,800 includes a recosting increase of $546,000; the field operations budget of $14,925,900 reflects a recosting increase of $490,900; and the project activities budget of $109,112,400 includes both an increase for recosting of $1,627,100 and decrease for volume adjustments of $13,877,400 (see tables 2 and 8 of E/CN.7/1997/9).

19. The Advisory Committee notes from paragraph 34 of document E/CN.7/1997/9 that the increase in recosting of $546,000 in the headquarters budget includes cost increases for posts amounting to $596,000 and

a decrease of $50,000 attributed to changes in exchange rates and inflation. The cost increase in headquarters posts of $596,000 is attributed to lower vacancies for posts in the Professional and General Service categories.

20. The Advisory Committee recalls that, as indicated in its report E/CN.7/1995/22, paragraph 12, in addition to the posts charged to the headquarters support budget, there are 32 posts at headquarters charged to global projects budgets. Upon request the Committee was provided with the list of these projects, including a description of tasks and the staff charged to the budgets (see annex II to this report).

21. The Committee is of the opinion that the activities carried by the staff are of a continuing administrative and programme support nature rather than project activities of limited duration. For example, a secretary post charged to a resource mobilization project (GLO/111) provides clerical support, prepares on a regular basis, the UNDCP calendar of events, and prepares for circulation information reading files and daily press releases. Other examples include the following: an evaluation officer plans, prepares and gives technical support on a continuing basis; a secretary maintains records of data received from governments; a computer systems assistant manages and operates UNDCP's world wide web; a senior research officer coordinates analytical research publications. These and many other posts cannot, in the opinion of the Committee, be classified as project posts. This practice should therefore be discontinued immediately and the posts concerned be included in the staffing table and justified as administrative and programme support posts. This should streamline administrative and support services by abolishing redundant posts.

22. Volume adjustments to the headquarters budget are discussed in paragraphs 35-40 of document E/CN.7/1997/9. The Advisory Committee agrees with the proposal to include one additional P-3/P-4 post for an auditor to carry out the work programme described in paragraph 38 of E/CN.7/1997/9. However, in the light of the lower vacancies at headquarters and the large number of administrative and programme support staff charged to headquarters projects, the Committee sees little justification for the proposed increase of $150,000 in the provision for temporary assistance mentioned in paragraph 39. The Committee does not support the requested increase, which would be in addition to the provision for temporary assistance of $159,700 already approved in the initial budget for 1996-1997 (see Table 5 of E/CN.7/1997/9).

23. Furthermore, the Advisory Committee notes from paragraph 40 of document E/CN.7/1997/9 that the decrease in resources for consultants of $100,000 in the headquarters budget "is made possible through a rational allocation of requirements between the Fund budget and the budget of individual projects." The Committee recalls that the Board of Auditors had noted that "during 1994-1995 some experts posts at UNDCP headquarters were supporting overhead and backstopping activities" (A/51/5/Add.9, para. 28). The Committee trusts that the Executive Director will continue to address the concern of the Board that "UNDCP's overall system governing the requesting, selection and engagement of consultants needs to be improved" (A/51/5/Add.9, para. 25).

24. Volume adjustments to the field operations budget are addressed in paragraphs 45-50 of document E/CN.7/1997/9 and reflect the establishment of a regional office in Cairo, Egypt, including five posts (1 D-1, 1 P-3, 1 National Programme Officer and 2 local level posts) and administrative support at the cost of $756,400. This budget increase will be fully offset by a corresponding decrease in other field offices budgets. The Committee notes that the opening of the office in Cairo is preceded by the closing of the UNDCP office in Lebanon with effect from 31 December 1996. The required posts for the Cairo office are posts redeployed at the same level from other field offices.

25. Volume adjustments in budgets of project activities are mentioned in paragraphs 55-56 of document E/CN.7/1997/9. The revised budget of $109,112,400 reflects an increase for recosting of $1,627,100 and a decrease for volume adjustments of $13,877,400, as mentioned in paragraph 15 above. Upon request, the Committee was provided with a list of projects which have experienced serious delays in implementation, including a project in Brazil and another in Pakistan for which the total delay amounted to $4.4 million. It was

indicated that the initial assumptions had been somewhat optimistic and that slower programming and low implementation is also attributable to the fact that increasingly projects are supported only by earmarked contributions, limiting UNDCP's flexibility to be responsive to emerging priorities.

26. With regard to the outline for 1998-1999, the Advisory Committee notes from paragraph 82 and table 10 of document E/CN.7/1997/9 that UNDCP plans a total resource allocation of $162,298,000 for the biennium 1998-1999. The plan anticipates that headquarters and field operations will be maintained at the same level in real terms, with increases corresponding only to recosting adjustments. Resources for project activities are projected at $127,184,800 for 1998-1999, reflecting a rate of growth of 9.1 per cent as compared to the revised budget for 1996-1997 of $109,112,400. The Committee was informed that basic assumptions for the projections include the expectation of more resources from UNDCP's traditional larger donors as well as new donors and increased project delivery, as a result of a number of large cost-sharing arrangements; on the basis of past performance (see paragraph 13 above), these assumptions may be optimistic. As regards currency fluctuations and inflation projections, United Nations past rates were used in the outline and no attempt was made to predict these for the future.

27. The Advisory Committee notes from paragraph 78 and 95 of document E/CN.7/1997/9 that UNDCP plans to introduce a programme approach rather than project support for technical cooperation. UNDCP expects "operational activities to be further decentralized from Headquarters to the field office network. It will also increase the UNDCP's delivery capacity and cost efficiency." Shifting from project activities to a programme approach will require the development of an operational framework for drug control in order to provide the main basis for interventions. "Programme frameworks will take into account the entire range of UNDCP's activities at the national and regional level, as well as of other organizations active in the field of drug control or subregion concerned."

28. In connection with this further decentralization from headquarters to the field office network, the Advisory Committee reiterates its views as indicated in paragraphs 21-25 of its report E/CN.7/1995/22. In the light of the level of activities foreseen for 1998-1999 for the field establishment, as indicated in paragraphs 90-94 of document E/CN.7/1997/9, the Committee is not convinced that the headquarters budget for 1998-1999 should be maintained, in real terms, at the same level. The Committee recommends that in the context of the budget submission for 1998-1999, the Executive Director reappraise those functions carried out at headquarters, which are financed by the Fund of UNDCP, and make proposals for redeployment of resources from headquarters to the field.

III. IMPLEMENTATION OF RESOLUTION 15 (XXXVIII) OF THE COMMISSION ON NARCOTIC DRUGS AND RELATED MATTERS

29. In his report E/CN.7/1997/8, the Executive Director addresses issues relating to (i) programme support cost arrangements for the Fund of UNDCP; (ii) budget methodology, including a new budget concept, recosting methodology and performance reports; and (iii) promulgation of separate financial rules for UNDCP. A number of detailed recommendations are presented in paragraphs 63-65. The recommendations are inter-linked. As mentioned in paragraph 62 of E/CN.7/1997/8, for example, specific proposals, as those relating to the biennial budget, are already reflected in the draft financial rules. Some recommendations are already reflected in the proposals contained in document E/CN.7/1997/9, while others, such as those regarding programme support cost arrangements, would be reflected in the budget proposal for 1998-1999, if approved by the Commission.

30. The Advisory Committee welcomes the efforts to define more clearly the programme support cost requirements of UNDCP. The Committee agrees with the view of the Executive Director that the current procedures on programme support costs (ST/AI/286, annex) result in a programme support budget which is insufficient to cover all the technical and administration support costs associated with the implementation of

projects by UNDCP. As shown in table 4, annex I, of document E/CN.7/1997/9, programme support resources for 1996-1997 are estimated to amount to $4,370,100 ($2,931,500 for UNDCP execution, $899,800 for UNDCP and UNOPS and $489,200 for UNDCP and UNIDO execution) or 4.0 per cent of the total estimated project delivery of $109,122,000 and 3.4 per cent of the total general and special-purpose resources for 1996-1997 of $126,453,700 (see table 9 of E/CN.7/1997/9).

31. In paragraph 9 of document E/CN.7/1997/8, it is indicated that the ACABQ and the ad-hoc open-ended working group on administration and budgetary matters recommended "identifying the programme support activities that cover all technical and administrative activities associated with the implementation of projects." The Advisory Committee notes from paragraphs 9-11 of the Executive Director's report that he has responded by identifying which activities can be classified as "core" and which ones should be classified as programme support. Tables 1 and 2 show that the approved biennial budget for 1996-1997 of $31,085,800 ($27,755,200 of the Fund of UNDCP and $3,330,600 of the programme support cost budget) would be rearranged in two clusters of activities, amounting to $15,765,300 for "core" activities and $15,320,500 for programme support activities.

32. As indicated in paragraph 9 of document E/CN.7/1997/8, the total budget for programme support activities of $15,320,500 would correspond to 14.0 per cent of the estimated project delivery in 1996-1997 of $109,112,000 (see table 4 of E/CN.7/1997/9). Under the current arrangements, the increase of $10,950,400 in the budget for programme support activities (from $4,370,100 to $15,320,500) "would be funded from general-purpose funds" and "fully offset by reduced requirements of general-purpose funding for the core activities" (E/CN.7/1997/8, para. 15).

33. The Advisory Committee sees no usefully purpose in classifying the biennial budget of UNDCP in terms of "core" and programme support. Both clusters of activities under "core" and programme support have components of administrative activities. The Committee reiterates its views that UNDCP should use standard budgetary terminology, in particular that used by other funds and programmes of the United Nations (i.e., UNDP, UNICEF and UNFPA) under the current harmonization exercise of budget presentations (see DP/1997/2, E/ICEF/1997/AB/L.3). The Committee has encouraged these organizations to continue to avail themselves of the United Nations consultative machinery, such as the Consultative Committee on Administrative Questions (CCAQ), to share experience in the harmonization exercise with other United Nations funds and programmes (DP/1997/10, E/ICEF/1997/AB/L.6, para. 4).

34. In paragraph 18-21 of document E/CN.7/1997/8, the Executive Director addresses the question of recovery of programme support costs. It is indicated that presently, "a general-purpose contribution provided by one group of donors needs to be utilized for supporting project activities funded from special-purpose contributions provided by a somewhat different group of countries."

35. Two approaches are presented in the report of the Executive Director to deal with the recovery of programme support costs. It is proposed to charge a flat rate of 13 per cent to all projects for programme support. (For the current rates charged by UNDCP for programme support, see E/CN.7/1997/9, annex I, table 4). For agency-executed projects, after having accounted for the programme support share of the executing agency, the remaining balance of the proceeds would be retained by UNDCP. If this proposal is implemented, UNDCP would recover an additional amount of $650,000 for agency execution in 1996-1997. Furthermore, with regard to nationally-executed projects, the support rate charge of 13 per cent would result in recovering an amount of $2,622,000. The total additional programme support charges would amount to $3,272,000, as shown in table 5 of document E/CN.7/1997/8.

36. The Advisory Committee welcomes the efforts to recover a fair share of support costs from projects funded from special-purpose contributions. The Committee agrees that special-purpose resources should be charged a fair proportion of the administrative and programme support cost of the UNDCP-executed projects. Moreover,

since presently UNDCP does not assess programme support charges to nationally-executed projects, the Committee sees the need in principle to assess a fair charge to all nationally-executed projects, funded either from general or special-purpose contributions.

37. With respect to national execution, the Committee, however, is not convinced that a complete exercise has been carried out to determine an appropriate rate of reimbursement for support costs incurred by UNDCP. In this connection, the Committee believes that further work is required to identify the total costs incurred by UNDCP in support of nationally-executed projects before the proposal is implemented. The Committee is aware that some United Nations organizations (e.g., UNESCO and UNFPA) recover about 5 per cent of the final project expenditure as support charges for projects implemented under the national execution modality. Although as stated in paragraph 34 above, the Committee agrees in principle with assessing a charge for support costs to nationally-executed projects, the Committee recommends that the matter be studied fully and resubmitted to the Commission through the ACABQ.

38. The Advisory Committee notes from paragraphs 29-30 of document E/CN.7/1997/8 that the Executive Director proposes to limit the approval of the Commission to the biennial budget, i.e. core and programme support activities. Project activities would be approved by the Executive Director. The Commission would not be requested to approve project budgets. Approval of projects would be in accordance with a policy approved by the Commission and a detailed presentation of planned and anticipated project activities that would accompany the biennial budget.

39. The Committee agrees that the Commission need not approve individual projects. However, the Committee disagrees with the view of the Executive Director that "the proposal to limit the approval of the Commission to the biennial budget, including core and programme support activities is considered consistent with existing legislation and indications received by UNDCP" (E/CN.7/1997/8, para. 31). As indicated in paragraph 5 above, in its resolution 46/185 C, part XVI, the General Assembly authorized the Commission "to approve on the basis of the proposal of the Executive Director of the Programme, both the budget of the programme of the Fund and the administrative and programme support costs budget." In the view of the Committee "the budget of the Programme of the Fund" refers to the budget of the total resources contributed by Member States to the Fund of UNDCP for the purpose of carrying out operational activities of its mandate and not limited to those identified as "core" and programme support in the report of the Executive Director. In the revised budget proposal for 1996-1997, the latter ones account for only about $32,122,700 or 22.7 per cent of the estimated total expenditure of $141,235,100 (see table 2 of E/CN.7/1997/9).

40. The Advisory Committee is of the view that the role of the Commission in approving the Fund programme budget must be maintained. In this connection, the Committee recommends that UNDCP's financial rules contain a provision to this effect. In order to implement General Assembly resolution 46/185 C, part XVI, paragraph 2, the Committee recommends that the Executive Director, with the assistance of the United Nations Headquarters and after reviewing the procedures and experiences of such programmes as UNDP, UNICEF and UNFPA (see paragraph 29 and 32), develop the UNDCP's Fund programme budget for the Commission's approval. The Committee is of the view that the goal would be to place before the Commission a single document containing the fund programme budget and its administrative and support budget. In the Committee's opinion, the experience of UNICEF in integrating administrative and support budgets and country and regional programmes should be consulted by UNDCP, in particular the recommendations of the firm of Booz-Allen and Hamilton on the subject (E/ICEF/1995/AB/L.1).

41. Furthermore, the Advisory Committee recommends that the experience gained, so far, by UNDCP in shifting from project activities to a programme approach, preparing programme frameworks and work plans at the national and regional level, as those mentioned in paragraph 95 of E/CN.7/1997/9, as well as the programme performance information to be prepared in response to the observations of the Board of Auditors in its report

for the biennium ended 31 December 1995 (A/51/5/Add.9, para. 32-33), be taken into account in the formulation of the fund programme budget.

42. With regard to the draft financial rules, the Committee recalls that in its resolution 46/185 C, part XVI, the General Assembly has already taken note of the intention of the Secretary-General to promulgate separate financial rules for the Fund of UNDCP. Moreover, the Executive Director also maintains the accounts of the Fund and submits them together with related financial statements to the Board of Auditors, the Commission and the General Assembly. The Advisory Committee has no objection to the promulgation of separate financial rules for the Fund of UNDCP, as shown in annex I of E/CN.7/1997/8, subject to the revision to take into account recommendations of the Advisory Committee in the present report. The Committee further recommends that the revised reports be submitted to it before promulgation.

Annex I

UNDCP Income

1992-1999
(Thousands of United States dollars)

	1992	1993	1994	1995	1996	1997	1998	1999
Contributions	59 880.7	67 305.0	60 400.9	56 780.5	52 660.2	55 250.0	52 313.6	54 886.4
Public donations	157.0	156.2	423.5	914.6	853.0	575.4	732.0	768.0
Cost-sharing	509.6	10.4	2 318.3	119.8	1 759.1	7 500.0	7 500.0	7 500.0
Interest income	3 461.6	3 540.8	4 468.0	4 827.1	4 078.0	3 028.0	2 283.8	2 396.2
Miscellaneous income	488.1	2 048.0	1 992.3	(838.1)	698.0	52.0	366.0	384.0
Total	64 497.0	73 060.4	69 603.0	65 803.9	60 048.3	66 405.4	63 195.4	65 934.6

ANNEX II

United Nations International Drug Control Programme

Project Posts at Headquarters as at January 1997

Main Office. Project No.	Project Title Post Title	Category Level
Office of the Executive Director		
GLO/111	Resources Mobilization and Support to Civil Societies Activities (See CRP.1 Pg. 116 - No. 213)	
1.	Secretary Provides clerical and secretarial support in the Office of the Executive Director. In particular, prepares on a regular basis, the UNDCP calendar of events, prepares for circulation information reading files, daily press releases.	GS
Division for Programme Planning and Support		
GLO/669	Support to Evaluation Activities (See CRP.1 Pg. 117 - No. 215)	
2.	Evaluation Officer Is responsible for planning, preparing, giving technical support to and following up evaluation activities carried out by the Programme.	L3
Division for Treaty Implementation and Policy Development		
GLO/565	INCB Data Bank for Precursors Control (See CRP.1 Pg. 114 - No. 210)	
3.	Secretary Maintains records of data received from Governments, enters and checks data in the database, assists in compilation of tables, graphs, etc. for inclusion in working papers of the Board, drafts routine letters and reminders to Governments.	GS
GLO/583	Assistance in the Scientific Support in the Laboratory Sector (See CRP.1 Pg. 105 - No. 192)	
4.	Scientific Expert Has primary responsibility to evaluate, improve and develop analytical methods for the identification of drugs of abuse; to participate in the collaborative evaluation of analytical methods; and to train fellowship holders in the UNDCP laboratory in the analysis of controlled drugs.	L3

5.	Laboratory Technician	GS
	Renders support to the Section's scientific work including the development of analytical methods, preparation of working tools, collaborative and training activities.	
6.	Secretary	GS
	Responsible for administrative assistance to the Chief and other professional officers in the Laboratory Section for the internal and external expert group/consultative meetings. Provides administrative assistance in arranging fellowship training programmes and actions related to printing and distribution of scientific publications to competent national authorities.	
GLO/598	Development of Global Drug Information Strategy (See CRP.1 Pg. 110 - No. 202)	
7.	Computer Systems Assistant	GS
	Manages, develops and maintains a global drug information infrastructure (data and information standards world-wide, sharing mechanisms and agreements to maintain sharing procedures. Elaborates and manages information dissemination (public access, limited or restricted access).	
8.	Computer Systems Assistant	GS
	Manages the Programme's Information system, provides information strategy, elaborates standards, provides communication facilities to external organizations and Member States, assists in database report design and generation, manages equipment and network.	
9.	Computer Systems Assistant	GS
	Manages and operates UNDCP's world wide web services including access to databases in multi languages. Ensures secure access by Member States and other authorized externals to UNDCP information and services. Assists member states and other externals in use of UNDCP services, develops and maintains treaty based reports and publications, data collection from external databases on different media received or transmitted from/to specialized agencies, organizations, member states, etc.	
10.	Computer Systems Clerk	GS
	Assists in the development of UNDCP's central database by creating, updating and maintaining data dictionary table, screens programmes and reports.	
11.	Secretary	GS
	Provides secretarial and administrative support to the Director of the Information Resources Management Branch. Performs other clerical work related to the work of the Director by incorporating standard electronic data processing (EDP) applications (spreadsheets, business graphics, basis statistics) in connection with the scope of the Information Resources	

Management Branch. Maintains a log of equipment, software, accesses to restricted facilities and software and all user log-ons and passwords.

GLO/822 World Report on Drugs
(See CRP.1 Pg. 113 - No. 207)

12. Assistant Project Manager — L3

Assists the Project Manager in the overall preparation of the World Drug Report. Responsibilities include assisting the Project Manager with identifying, reviewing, and final selection of input source material pertaining to the report; assisting in the formulation of contents and in the elaboration of chapter outlines; advising the Project Manager regarding the sections of the report dealing with economic analysis and evaluation data, and drafting those sections; write original sectorial and regional surveys, edit in-house inputs and also those of external consultants.

13. Secretary — GS

Provides secretarial and clerical support to the project team. The incumbent is required to set up a system for the identification, selection and cataloguing of all sources which he/she considers may be useful to the project team for the compilation of the World Drug Report, which may involve a search through UNDCP sources as well as a literature search based on title, author or key words and their relevance to the chapter concerned. The incumbent is also required to set up a system of cross referencing for the above.

GLO/941 Support to Technical Expertise in OATS
(See CRP. 1 Pg. 117 - No. 216)

14. Expert in Drug Abuse — L4

Reviews and prepares documentation related to Drug Abuse Prevention activities and programmes. This includes appraisal of project proposals, country master plans, development of demand reduction strategies, technical papers and policy documents. The incumbent is also responsible for undertaking needs assessments or evaluation of prevention related activities in the field.

15. Economist — L4

Assists and manages the development of UNDCP's capability to assess, analyse and communicate the global drug problem using economic methods. Serves as the focal point for research and policy issues within the Programme related to the economic and social aspects and consequences of illicit drug trafficking and drug abuse. The incumbent also provides inputs to the Programme on economic aspects of Alternative Development strategies.

16. Senior Research Coordinator — L5

Is responsible for coordinating analytical research publications. The activities related to research encompass support to special programme events such as colloquia and presentation of technical papers as well as management of

global research projects executed by TSB and those undertaken through UNDCP's field office initiatives.

17. Research Expert L3

Is responsible for the continued development/evolution of UNDCP's operational research analysis agenda, both at the field and Headquarters levels; performs coordinating and monitoring functions, initiates, develops research partnerships with national/regional institutions and with international agencies and contributes to the development and execution of specific research/analysis projects in his/her area of expertise. Contributes to UNDCP's publication and meeting programmes.

18. Research Expert L3

Has direct responsibilities for elevating the level of awareness of Programme staff concerning new solutions, research results and new technologies; for identifying processing and disseminating relevant scientific and technical information; for promoting, organizing and coordinating in-house research development work. Serves as focal point for UNDCP's research publications, lecture series and technical consultations.

19. Data Entry Clerk GS

Supports the activities designed within the Technical Services Branch to create a comprehensive information database and analysis capability of international narcotics traffic and abuse. The incumbent processes data from the Annual Reports Questionnaire and other sources, extracts appropriate data and inputs this into the data base and retrieves information as requested.

20. Secretary GS

Provides clerical, secretarial and administrative support to the work of the Senior Research Coordinator. Assists in the organization of meetings and seminars. Compiles material for preparation of technical, scientific and research papers from within the Programme as well as outside.

21. Secretary GS

Provides computer-related clerical assistance in the Research Section. Types technical, scientific and research documents and publications from drafts by using computer applications. Ensures that documents are prepared in accordance with standard UN layouts and distributes them to internal and external users.

22. Secretary GS

The incumbent is responsible for inputs to a computerized data base in the Demand Reduction Section and provides clerical and secretarial assistance as well.

23. Secretary GS

Provides secretarial and clerical assistance in the Supply Reduction Section.

Division for Operations and External Relations

GLO/111 Resources Mobilization and Support to Civil Societies Activities
(See CRP. 1 Pg. 116 - No. 213)

24. Resources Mobilization Officer — L3

Assists in the mobilization of resources in support of the Programme's objectives and activities and to promote and develop initiatives aimed at mobilizing civil society in the global fight against drug problems.

25. Secretary — GS

Provides clerical and secretarial support in the Resources Mobilization Section with emphasis on preparation of information material for submission to major donors and support in organizing major donor meetings.

GLO/900 Legal Advisory Programme
(See CRP. 1 Pg. 107 No. 196)

26. Senior Legal Adviser — L5

As leader of a legal team, is responsible for the coordination of the UNDCP Legal Advisory Programme activities (project GLO/900); ensures development and implementation of legal assistance activities to help requesting States establish an adequate legal framework for effective drug abuse control and for the ratification and implementation of the international drug control conventions; undertakes missions to promote the adoption of new or revised drug control legislation, to advise on the nature and extent of obligations under the conventions, and to assist in drafting the legislation and in elaborating appropriate agreements and arrangements to strengthen domestic, sub-regional and international drug control capability; organizes and conducts training programmes and legal workshops on legal aspects of drug control; provides expert advice to UNDCP, INCB and CND on questions relating to legal assistance.

27. Senior Legal Adviser — L5

As a member of a legal team, is responsible for the development and implementation of legal assistance activities to help requesting States establish an adequate legal framework for effective drug abuse control and for the ratification and implementation of the international drug control conventions; undertakes missions to promote the adoption of new or revised drug control legislation, to advise on the nature and extent of obligations under the conventions, and to assist in drafting the legislation and in elaborating appropriate agreements and arrangements to strengthen domestic, sub-regional and international drug control capability; organizes and conducts programmes and legal workshops on legal aspects of drug control; provides expert advice to UNDCP, INCB and CND on questions relating to legal assistance.

RAS/686 Preparation of subregional Programme in Southeast Asia and the Pacific
(See CRP. 1 Pg. 52 - No. 86)

28. Technical Cooperation Assistant GS

Provides administrative and programme support to professionals in the Regional Section for Asia and the Pacific. Carries out administrative and financial monitoring of national and subregional projects in the field of control measures (law enforcement and precursor control) and other projects as required.

RAF/739 Development Assistance Programmes in Africa
(See CRP. 1 Pg. 15 No. 11)

29. Technical Adviser L4

In consultation with TSB, undertakes technical assessments of drug abuse and trafficking problems in selected countries in the Africa region in relation to economic, social and political developments; analyses trends in drug trafficking and abuse; identifies vulnerable groups, sets forth needs and priorities for assistance.

30. Secretary GS

Provides secretarial and clerical support to the Technical Adviser.

RER/742 Coordination of Assistance to Eastern Europe, CIS and the Baltic States
(See CRP. 1 Pg. 67 - No. 116)

31. Technical Adviser L3

In close cooperation with the relevant technical units in TSB and other offices, is responsible for programme development activities in the sector of coordination of international drug control assistance to the countries of Eastern Europe, Baltic States and the CIS, which will lead to the formulation of a joint-inter-regional drug control assistance strategy between UNDCP and major donor countries.

32. Secretary GS

Provides secretarial and clerical support to the Technical Adviser.